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January 20, 2012

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**VIA CERTIFIED MAIL (#7011 0110 0002 0564 7186)
& FIRST CLASS MAIL**

Ms. Deena Sheppard, Enforcement Specialist
U.S. Environmental Protection Agency – Region 5
Superfund Division (SC-5J)
77 West Jackson Boulevard
Chicago, Illinois 60604-3590

RE: Pinkerton Oil Co., Inc.

Dear Ms. Sheppard:

Please be advised that this law firm represents Pinkerton Oil Co., Inc. ("Pinkerton") and we are in receipt of your letter to Pinkerton dated November 30, 2011 regarding the Gary Development Company and/or the Gary Development Landfill located in Gary, Indiana.

After a lengthy and exhaustive search of all Pinkerton company records going back many years, Pinkerton could not locate any documentation or other information regarding any association, agreements, and/or business relationships with, related to and/or regarding the Gary Development Company and/or the Gary Development Landfill located in Gary, Indiana.

If you have further information that would assist Pinkerton in your request or if you have questions regarding this matter, please do not hesitate to contact me. Thank you.

Very truly yours,

Osan & Patton, LLP

By: 
Clay M. Patton

CMP/mh
cc: Pinkerton Oil Co., Inc.

US EPA RECORDS CENTER REGION 5



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